

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
(Charlotte Division)**

In re:)	Chapter 11
)	
DIABETES ENDOCRINOLOGY & METABOLISM ASSOCIATES, P.A.)	Case No. 17-30204
)	
Debtor.)	

**EX PARTE APPLICATION TO EMPLOY JAMIE BEST, BEST CONSULTING, INC.
AS ACCOUNTANT AND FINANCIAL ADVISOR TO THE DEBTOR PURSUANT TO
SECTIONS 327(a)
AND 330 OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 2014**

Diabetes Endocrinology & Metabolism Associates, P. A. (the “Debtor”) by this application (the “Application”) seeks authority to retain and employ the Jamie Best, Best Consulting, Inc. (“Best”) to provide accounting and advisory services to the Debtor in this Chapter 11 case pursuant to Sections 327(a) and 330 under Title 11 of the United States Code, 11 U.S.C. § 101 et seq. (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). In support of this Application, the Debtor says as follows:

A. JURISDICTION

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue of this case and this Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b) (2). The statutory grounds for relief requested in this Application are sections 327(a) and 330 of the Bankruptcy Code and Bankruptcy Rule 2014.

BACKGROUND

2. On February 6, 2017 (the “Petition Date”), the Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code in this Court. The Debtor continues in possession of its property and the management of its business and affairs as a debtor in possession, pursuant to sections 1107 and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in this chapter 11 case.

3. The Debtor is a professional medical corporation that provides medical services. The Debtor operates from leased locations in Charlotte, North Carolina and Fort Mill, South Carolina.

RELIEF REQUESTED

4. The Debtor seeks authority, pursuant to Section 327(a) of the Bankruptcy Code and Bankruptcy Rule 2014 to retain and employ Best to provide professional accounting and financial services that will be necessary during the case.

5. The Debtor seeks to retain the Best to provide accounting and advisory services to the Debtor due to his expertise and extensive knowledge of the business, operations, and accounting processes of the Debtor.

8. The Debtor requires the services of Best to ensure that it makes timely and accurate reports due from the Debtor under the Operating Order entered in this case and other reports that may be necessary to provide to creditors and others in the course of developing a proposed plan of reorganization including, but not limited to, projections, budgeting, monthly financial reporting and special reports that may be requested by creditors and others to facilitate the reorganization efforts of the Debtor.

9. Best is licensed as a Certified Public Accountant in the state of North Carolina and is duly qualified to provide the services requested by the Debtor.

6. Subject to Court approval in accordance with section 330(a) of the Bankruptcy Code, compensation will be payable to Best on an hourly basis plus reimbursement of actual costs and charges for necessary expenses incurred by the firm. Best will charge an hourly rate of \$100.00 under this engagement.

7. The hourly rates constitute a negotiated discount from standard hourly rates of Best for work of this nature. These rates are set at a level designated to fairly compensate Best and to cover fixed and routine overhead expenses. The expenses charged to clients include, among other things, telephone and telecopy toll and other charges, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, travel expenses, as well as non-ordinary overhead expenses such as secretarial and other overtime. Best will charge the Debtor for these expenses in a manner and at rates consistent with charges made generally to Best's other clients.

8. The professional services that Best may render to the Debtor include, but shall not be limited to, the following:

- (a) provide accounting service and advice with respect to the Debtor's compliance with its duties as debtor in possession in the continued operation of its business and management of its property;
- (b) assist the Debtor in preparing, reviewing and analyzing financial and business information, disclosures and financial reports necessary to present a plan of reorganization for confirmation by the court;
- (c) approval of a disclosure statement, and all related reorganization

agreements and/or documents;

(d) prepare on behalf of the Debtor necessary financial reports required of the Debtor in this case;

(e) represent the Debtor in all adversary proceedings and contested matters related to the case; and

(f) perform such other financial, and accounting services that may be necessary and appropriate in this case.

9. To the Best of the Debtor's knowledge, and except as otherwise disclosed in the Declaration of Jamie Best (the "Best Declaration") filed in this case, Best does not hold or represent any interest adverse to the Debtor's estate, and Best is a "disinterested person" as that phrase is defined in section 101(14) of the Bankruptcy Code.

10. To the Best of the Debtor's knowledge, other than disclosed herein and in the Best Declaration, Best has not provided professional services to the Debtor's creditors, equity security holders, or any other parties in interest, or their respective attorneys, in any matter relating to the Debtor or its estate.

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WHEREFORE, the Debtor respectfully requests that the Court authorize the employment and retention of Best to provide professional accounting and financial services to the Debtor in this Chapter 11 case and grant such other and further relief as is just.

Charlotte, North Carolina
Date: March 31, 2017

DIABETES ENDOCRINOLOGY & METABOLISM
ASSOCIATES, P.A.

By: /s/ Godwin Uzomba

Godwin Uzomba
Title: President

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
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In re:) **Chapter 11**
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DIABETES ENDOCRINOLOGY &) **Case No. 17-30204**
METABOLISM ASSOCIATES, P.A.)
)
)
) **Debtor.**)

**DECLARATION OF JAMIE BEST IN SUPPORT OF APPLICATION OF THE
DEBTOR TO RETAIN JAMIE BEST, BEST CONSULTING, INC. AS AN
ACCOUNTANT AND FINANCIAL ADVISOR**

Jamie Best submits this Declaration in Support of the Application of Diabetes Endocrinology & Metabolism Associates, P. A. (the “Debtor”) to employ Jamie Best, Best Consulting, Inc. as accountant and financial advisor in this case pursuant to Section 327(a) and 330 of the Bankruptcy Code and Bankruptcy Rule 2014 and says as follows:

1. I am duly license as Certified Public Accountant in the State of North Carolina. I am also the president of Best Consulting, Inc a North Carolina Corporation that provides business services relating to management of the financial affairs of businesses. The representations made in this Declaration are made on behalf of Best Consulting, Inc. as well as myself.

2. I have no connection with the Debtor, debtor in possession, creditors, or any other party in interest in this case other than the engagement to provide financial and accounting services to the Debtor in this case.

3. I am a “disinterested person” as that term is defined in Section 101(14) of the Bankruptcy Code in that:

- (a) I am not a creditor, equity security holder, or insider of the Debtor;
- (b) I am not and was not an investment banker for any outstanding securities of the Debtor;
- (c) I am not and have not been, within three (3) years before the date of the filing of the Debtor's Chapter 11 petition, (i) an investment banker for a security of the Debtor, or (ii) an attorney for such an investment banker in connection with the offer, sale, or issuance of a security of the Debtor; and
- (d) I am not and was not, within two (2) years before the date of the filing of the Debtor's Chapter 11 petition, a director, officer, or employee of the Debtor or of any investment banker as specified in subparagraph (b) or (c) of this paragraph.

4. I intend to apply for compensation for professional services rendered in connection with this Chapter 11 case, subject to approval of this Court in compliance with applicable provisions of the Bankruptcy Code and Bankruptcy Rules on an hourly basis of \$100.00 plus reimbursements of actual, necessary expenses and other charges incurred by me

5. The hourly rates constitute a negotiated discount from my standard hourly rates for work of this nature. These rates are set at a level designated to fairly compensate me and to cover fixed and routine overhead expenses. The expenses charged to clients include, among other things, telephone and telecopy toll and other charges mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, travel expenses, as well as non-ordinary overhead expenses such as secretarial and other overtime. I will charge the Debtor for these expenses in a manner and at rates consistent with charges made generally to my other clients.

6. No promises have been received by me as to compensation in connection with this case, other than in accordance with the provisions of the Bankruptcy Code. I have no agreement with any other entity to share with such entity any compensation received by me in connection with this Chapter 11 case.

Signed under penalties of perjury this 31st day of March 2017

/s/ Jamie Best
Jamie Best

James (Jamie) Best, CPA

**6600 Bells Mill Dr.
Charlotte, NC 28269**

**Cell (704) 622-5732
email: jmebest63@gmail.com**

PROFILE

Profit-oriented management executive with demonstrated capacity to achieve results in diverse business, organizational and economic conditions. Broad range of skills and accomplishments in the areas of Financial Analysis and Management, Budgeting, System Conversions & IT, Office Administration, Employee Relations and Project Management.

AREAS OF EXPERTISE

- Financial Statement Presentation
- Budgeting & Forecasting
- Productivity & Profitability Management
- Cost Containment, Financial Results Analysis
- GL Management and Financial Reporting
- Debt Restructuring and Financing
- Mergers and Acquisitions
- Local Area Network Administration
- MS Windows, NT, Excel, Word, & Office
- Policy & Procedure Development & Compliance
- Operation Consolidations & Project Management
- Regulatory issues: ADA, FLSA, Co-Employment
- Employee Relations, EEOC, Affirmative Action
- IFRS Conversion and Planning Training
- Salary and Training Administration
- Implementation and testing for Sarbanes-Oxley
- Capital Procurement
- System Conversions & IT Management

BUSINESS EXPERIENCE**BEST CONSULTING, Inc., Charlotte, NC**

Owner

2009 – Present

Part-time CFO for variety of different companies, including a fire suppression and monitoring company, a pest control company, and a commercial roofing contractor. Responsible for financial aspect, including tax returns, banking and leasing relationship and negotiations, risk and insurance management, office administration, human resources, benefits administration and technology management.

MAGIC ONE, LLC and GMP SUOLTIONS, Inc., Charlotte, NC

Chief Financial Officer, and part owner

2008 – Present

Instrumental in developing and growing two franchises that service automotive dealerships in NC, TN and FL. Responsible for financial aspect, including tax returns, banking and leasing relationship and negotiations, risk and insurance management, office administration, human resources, benefits administration and technology management. Managed two mergers of vertical service providers into Magic One under tax free exchange of ownership interest.

MEDIA EVOLVED and related companies, Charlotte, NC

Chief Financial Officer, and part owner

2001 – 2009

Responsible for the financial plan and cash flow forecast for a start up CD & DVD manufacturing plant in 2001 called Media Evolved (ME), as well as securing \$6 million in financing of equipment and \$525,000 of working capital. Oversaw it's growth from 9 employees to 175 and \$22million in combined sales. In 2003 ME developed a joint venture called Americ Evolved, with a Canadian replicator in order to leverage fixed costs over more volume, which the manufacturing operation of ME's was spun into. Responsible for the financial audit, as well as a Royalty audit, of Americ Evolved. Responsible for 1) manufacturing operations, 2) all HR areas, including benefit plan design and negotiations, 3) risk management, including review of insurance policies and coverages for multiple companies, 4) all Information Technology, including computer hardware/software acquisition and support, 5) accounting procedures and controls, financial analysis and reporting, 6) all office administration, and 7) All tax returns including multi-state tax returns, and sales and property tax returns.

Darwin Media Marketing LLC is a 2004 joint venture with a local company under which we jointly developed and marketed a patented media delivery device. Part of the manufacturing is provided by its sister company Americ Evolved.

Sonarus Evolved LLC is a 2006 joint venture with Sonarus Corporation which is an industry "value added reseller", into which we combined packaging expertise and capacity, as well as marketing to new revenue streams which Sonarus was unable to do without affiliation with a replicator. Part of the manufacturing is provided by its sister company Americ Evolved.

Tempo Evolved LLC was set up in 2005 to provide temporary labor to Media Evolved and Americ Evolved, in order to isolate the adverse effect temporary labor on worker's compensation and unemployment rates.

THE CONVERGENCY, Charlotte, NC

Group Controller

2000 – 2001

Responsible for the financial and operational management for a "roll up" of five advertising and direct marketing companies, which were re-branded as one company. Insured that all monthly financial packages and consolidations were prepared for the parent company. Responsible for leveraging the group's size and consolidating health and benefits plans, as well as group pricing of our insurance policies. Appointed as the plan administrator of the consolidated 401K plan. Oversee all payroll, sales and property tax issues in five states. Approval all hires and negotiate all contracts, leases. Supervise an accounting staff located in Charlotte, Denver, Dallas, New York and Minneapolis.

ADECCO (formerly, OLSTEN STAFFING), Charlotte, NC

Southeast Division Controller

1995 – 2000

Report to the Southeast Senior Vice President and the Senior Vice President of Finance at Corporate. Responsible for the financial oversight of 110 branch offices in eleven states representing \$360 million in revenue, for the second largest staffing company in the country. Assist the division line management in budgeting, strategic planning and profitability analyses, including developing pricing models, and evaluate feasibility of office openings. Functioned as a liaison between line management and corporate headquarters. Reviewed monthly flash reports prior to closing and investigated variances. Developed and implemented weekly/ monthly statistical reporting for branch office. Responsible for the design, development and implementation of the Business Service Center, which processed client billing and payroll for approximately 25,000 temporaries in eleven states. Managed the conversions operationally and functionally to new procedures and computer systems, including converting from an AS400 to a Windows NT based platform running PeopleSoft and Oracle Financials. Managed staff of 35 that provided client reporting, credit evaluation and collections support for all offices. Responsible for a Strategic Business Unit which processed nationwide billing for a \$170 million client under a national contract and the related vendor payments. This unit also provided consolidated invoicing of branch and vendor billing, as well as customer service to the over 90 vendors nationwide in the program.

COMPSOURCE, INC., Charlotte, NC

Vice President of Finance

1993 – 1995

Responsible for management of all financial aspects, human resources, risk management, office and computer network administration of a 45 person, \$6 million dollar company that was a third party administrator for workers' compensation insurance. Also responsible for the financial management of an affiliated non-profit association's \$65 million trust fund, including investing its' \$19 million surplus cash, and negotiating loss reserve with actuary. Directly managed a sister company, which provided private investigative services of fraudulent workers' compensation claims for the association.

DELLINGER & DEESE, CPA's, Charlotte, NC

Audit Manager

1992 - 1993

Audit Senior

1990 – 1992

Responsibilities included management of audit, review and compilation engagements, client relations and billings, computer consulting, and business evaluations. Wrote and reviewed financial statements in accordance with GAAP & SFAS. Conducted peer quality reviews of other CPA Firms. Performed cash flow forecast and profitability studies, and identified tax considerations for closely held businesses. Prepare corporate and individual returns on occasion. Clients included textiles, manufacturing, retail and service industries. Prepared tax accrual and returns for State and Federal.

BDO SEIDMAN, Charlotte, NC

Audit Senior

1989 – 1990

Staff Auditor

1988 – 1989

Responsible for coordinating and planning audits, supervising staff, drafting financial statements, performing employee benefit plan audits, handling client issues, computer consulting, evaluating and documenting internal control systems, and tax return preparation. Assisted in the due diligence work for mergers and acquisitions work. Clients ranged from small textile plants to Michelin Tire Corporation.

University of North Carolina at Charlotte, Charlotte, NC

December 1987; BS in Accounting; Concentration in Finance

Issued NC CPA certificate #18564 in March 1990

OTHER ACTIVITIES

Board of Directors - Pi Kappa Phi Housing Corporation at UNCC

Former Instructor at Central Piedmont Community College for Auditing and Individual Taxation

Chapter Financial Advisor - Pi Kappa Phi Fraternity at UNCC

Former Charlotte Chamber of Commerce Ambassador

Founding member of the Charlotte Chapter of SERTOMA (Service To Mankind)